

**NEVADA DEPARTMENT OF CORRECTIONS  
ADMINISTRATIVE REGULATION  
213**

**EMPLOYEE FUNDS**

**Supersedes:** AR 213 (Temporary, 02/22/10)  
**Effective Date:** 05/20/10

**AUTHORITY**

NRS 209.131  
NRS 209.221  
NRS 209.229  
Letter of Intent concerning Assembly Bill 289, 1999 Legislative Session

**RESPONSIBILITY**

The Employee Fund Committee will administer the employee fund at its Institution/Facility upon the approval of the Deputy Director of Support Services. It is the responsibility of all employees to have a working knowledge of and comply with this administrative regulation.

**213.01 REPRESENTATION**

1. Each employee fund will be administrated by at least a three-person committee. The committee will be elected by the employees and approved by the Warden(s).
2. Each Employee Fund Committee will submit a statement of purpose (see example "A") to the Deputy Director of Support Services which will explain how revenues will be generated and for what purpose the funds will be expended.
  - A. This statement will be signed by the committee members and approved by the Warden(s).
  - B. The fiscal year of the fund will be stated on this statement and will coincide with the State of Nevada's fiscal year.
  - C. A statement on what will happen to the funds if the committee is disbanded. Examples are using the remaining funds for the employee holiday party, picnics or charitable donations.
3. The Deputy Director of Support Services will review the statement of purpose and approve (deny) the establishment of the fund.

## **213.02 ADMINISTRATION OF THE FUND**


1. All contracts for vending machine service will be in the name of the Nevada Department of Corrections Inmate Store Fund and will follow the state rules and regulations for the bidding, awarding, and contracting as outlined in the Nevada Revised Statutes, the State Administrative Manual, and the Nevada Administrative Code. The Department of Corrections is authorized via the budget to distribute commissions received from employee vending machines to the appropriate employee fund for deposit.
2. Funds received from the operation of vending machines located in the administrative area of an institution and other funds raised by the employees belong to the employees of the Department.
3. Bank accounts for employee funds will be in the name of the committee and not the State of Nevada. If the bank account requires an identifying number, one can be obtained from the IRS by submission of a Non-Profit Organization Application. As an alternative, committee members may use their own social security number; however, if interest is earned on the account it will be reported on that individual's tax return. Do not use the State of Nevada's Federal Identification Number. NDOC is not responsible for any federal, state, or local filings.
4. The funds generated from Employees Fund operations must go for the collective benefit of the majority of the employees contributing to the fund. Each committee should set forth expenditure limits for individuals including allowable expenditures, which must be included in the Statement of Purpose.
5. The administration of employee funds rests with the committee of elected employees and does not fall to any other section or division within the department.
6. Each Warden must agree to the type of expenditures that will be allowed by the Employee Committees representing their respective institutions/facilities. The Deputy Director of Support Services has final authority to disallow any expenditure. Examples of expenditures that are allowable include donations to the Department of Corrections for a department-wide newsletter, institution/facility newsletters, picnics, holiday parties, retirement, training or special recognition plaques, and charitable donations.
7. Invoices and receipts must be kept by fiscal year and are subject to an independent review and if necessary to be paid for by the committee funds. Records need to be kept for a minimum of four (4) years and are subject to review by the Deputy Director of Support Services at any time.
8. Evidence of the completed independent review must be presented to the Deputy Director of Support Services within four months of the fiscal year closing. At a minimum, the review should be a validation of the revenues and expenditures for accuracy and appropriateness as outlined in the Statement of Purpose as approved by the Deputy Director of Support Services.
9. Committee members and other employees shall not operate or administer the fund during their work hours.

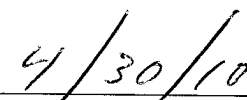
## **APPLICABILITY**

1. This regulation requires an independent review.

## **REFERENCES**

NRS 209.229

  
\_\_\_\_\_  
Howard Skolnik, Director

  
\_\_\_\_\_  
Date

EXAMPLE "A"

Example of "Statement of Purpose" for the  
Nevada Department of Corrections' Employee Funds

The Carson City Correctional Employee Fund has been formed to provide funds for the benefit of the employees of the Carson area. The institution/facilities include the Central Offices, NNCC, NSP, and WSCC. The fiscal year for this fund will be from July 01 through June 30.

Revenues for this fund will be generated in the following ways:

- A. Vending machine commissions (Non-Inmate visiting areas)
- B. Admission Sales for the employee holiday party and picnic.
- C. Raffle sales
- D. Miscellaneous other income as approved by the committee.

Expenditures will be for the following items:

- A. Employee holiday party, picnics and newsletters.
- B. Award plaques for employees not to exceed \$40.
- C. Special employee awards as determined by the committee, not to exceed \$50 per employee.

<hr/>	<hr/>
Committee Member	Committee Member
Date	Date

<hr/>	<hr/>
Committee Member	Committee Member
Date	Date

Approved:

<hr/>	<hr/>
Warden	Date

EXAMPLE "B"

Revenue earned from "Visitor Vending Areas" as described in AR 213

For the month of: \_\_\_\_\_

Beginning Balance: \_\_\_\_\_ \$0.00  
Date

Revenues:

_____	\$0.00	
_____	\$0.00	
_____	\$0.00	
_____	\$0.00	
_____	\$0.00	
_____	\$0.00	
_____	<u>\$0.00</u>	
Total Revenues		\$0.00

Expenditures:

_____	\$0.00	
_____	\$0.00	
_____	\$0.00	
_____	\$0.00	
_____	\$0.00	
_____	<u>\$0.00</u>	
Total Expenditures		\$0.00

Ending Balance: \_\_\_\_\_ \$0.00  
Date

We attest that the above statement is correct:

\_\_\_\_\_  
Committee Member Date

\_\_\_\_\_  
Committee Member Date

\_\_\_\_\_  
Committee Member Date

\_\_\_\_\_  
Committee Member Date

\_\_\_\_\_  
Warden, Institution Date

EXAMPLE "C"

Revenue earned from areas other than "Visitor Vending Areas" as described in AR 213

For the month of: \_\_\_\_\_

Beginning Balance: \_\_\_\_\_

Revenues:

_____	\$0.00	
_____	\$0.00	
_____	\$0.00	
_____	\$0.00	
_____	\$0.00	
_____	<u>\$0.00</u>	
Total Revenues		\$0.00

Expenditures:

_____	\$0.00	
_____	\$0.00	
_____	\$0.00	
_____	\$0.00	
_____	\$0.00	
_____	<u>\$0.00</u>	
Total Expenditures		\$0.00

Ending Balance: \_\_\_\_\_ \$0.00  
Date

We attest that the above statement is correct:

\_\_\_\_\_  
Committee Member Date

\_\_\_\_\_  
Committee Member Date

\_\_\_\_\_  
Committee Member Date

\_\_\_\_\_  
Committee Member Date

\_\_\_\_\_  
Warden, Institution Date



EXAMPLE "D"

Revenue earned from areas other than "Visitor Vending Areas" as described in AR 213

For the quarterly reconciliation from \_\_\_\_\_ to \_\_\_\_\_

Beginning Balance: \_\_\_\_\_ \$0.00

Revenues:

_____	\$0.00	
_____	\$0.00	
_____	\$0.00	
_____	\$0.00	
_____	\$0.00	
_____	\$0.00	
_____	<u>\$0.00</u>	
Total Revenues		\$0.00

Expenditures:

_____	\$0.00	
_____	\$0.00	
_____	\$0.00	
_____	\$0.00	
_____	\$0.00	
_____	<u>\$0.00</u>	
Total Expenditures		\$0.00

Ending Balance: \_\_\_\_\_ \$0.00  
Date

We attest that the above statement is correct:

\_\_\_\_\_  
Committee Member

\_\_\_\_\_  
Date

\_\_\_\_\_  
Committee Member

\_\_\_\_\_  
Date

\_\_\_\_\_  
Committee Member

\_\_\_\_\_  
Date

\_\_\_\_\_  
Committee Member

\_\_\_\_\_  
Date

\_\_\_\_\_  
Warden, Institution

\_\_\_\_\_  
Date

EXAMPLE "E"

Revenue earned from areas other than "Visitor Vending Areas" as described in AR 213

For the quarterly reconciliation from \_\_\_\_\_ to \_\_\_\_\_  
\_\_\_\_\_

Beginning Balance: \_\_\_\_\_ \$0.00

Revenues:

_____	\$0.00	
_____	\$0.00	
_____	\$0.00	
_____	\$0.00	
_____	\$0.00	
_____	\$0.00	
_____	<u>\$0.00</u>	
Total Revenues		\$0.00

Expenditures:

_____	\$0.00	
_____	\$0.00	
_____	\$0.00	
_____	\$0.00	
_____	\$0.00	
_____	<u>\$0.00</u>	
Total Expenditures		\$0.00

Ending Balance: \_\_\_\_\_ \$0.00  
Date

We attest that the above statement is correct:

\_\_\_\_\_  
Committee Member Date

\_\_\_\_\_  
Committee Member Date

\_\_\_\_\_  
Committee Member Date

\_\_\_\_\_  
Committee Member Date

\_\_\_\_\_  
Warden, Institution Date